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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.	:	09/975,457	Confirmation No. 9832
Appellant	:	Gordon T. Brown	
Filed:	:	October 11, 2001	
Title	:	AUTOMATED ACCOUNTING SYSTEM	
TC/A.U.	:	3689	
Examiner	:	Dennis William Ruhl	
Docket No.	:	47781-7	
Customer No.	:	29694	

APPEAL BRIEF

Mail Stop Appeal Brief – Patents
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

January 5, 2009

Sir:

Appellant hereby appeals the rejection of the captioned case set forth in the Office Action dated March 4, 2008, and the Advisory Action dated August 14, 2008.

REAL PARY IN INTEREST

The real party in interest is NOAH Systems, Inc., the assignee of the captioned application.

RELATED APPEALS AND INTERFERENCES

This application is related to U.S. Patent No. 5,875,435[1], which is the subject of Reexamination No. 90/008,481. The 90/008,481 Reexamination Application is currently under Appeal. Appellant's Appeal Brief in the 90/008,481 Reexamination Application was filed on August 15, 2008.

The 5,875,435 patent has been asserted by the patent owner, NOAH Systems, Inc., against Intuit Inc. in Civil Action No. 06-cv-00933-AJS filed in the United States District

[1] The 5,875,435 patent is a continuation-in-part of Application Serial No. 08/313,988 filed September 28, 1994. The present application is a continuation of the 08/313,988 application.

Court for the Western District of Pennsylvania. As noted above, the 5,875,435 patent is currently under reexamination and appeal, and the civil action has been stayed pending the outcome of the 90/008,481 Reexamination Proceeding. A copy of the Judge's Order in the 08-cv-00933-AJS case staying the civil action pending the outcome of the 90/008,481 Reexamination Proceeding is attached in the Related Proceedings Appendix.

This application is also related to Application Serial No. 09/975,458[2], which is currently under appeal. The 09/975,458 application was assigned to Examiner Debra Charles and is under final rejection. The applicant has filed a Notice of Appeal and an Appeal Brief in the case, however, no Examiner's Answer has been issued yet.

STATUS OF CLAIMS

Claims 45-52, 54, 58-70, 74-81, 83-92, 96-108 and 112-119 are pending in the application, with Claims 1-44, 53, 55-57, 71-73, 82, 93-95, 109-111 and 120 having been canceled or withdrawn.

STATUS OF AMENDMENTS

There are no outstanding amendments.

SUMMARY OF CLAIMED SUBJECT MATTER

In the early 1990's[3], Gordon Brown, the named inventor of the present application, conceived of a financial accounting system and process in which users could conduct multiple types of financial transactions with other entities, and the users could capture and manipulate the data relating to their particular financial transactions.

As recited in independent Claim 45, the present invention provides a financial accounting system, comprising: a financial accounting computer having at least one file (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); a network for transferring said data inputs from said

[2] Application Serial Nos. 09/975,457 and 09/975,458 are both continuations of the 08/313,988 application.
[3] Prior to September 28, 1994, the filing date of the present application's parent application, Serial No. 08/313,988.

at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user for said user and/or said agent to perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 61, the present invention provides a computer assisted method for providing financial accounting, comprising: establishing at least one file on a financial accounting computer (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); establishing data inputs on at least one financial transaction computer programmed to receive said data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 78, the present invention provides a computer readable medium containing instructions which, when executed by a processor, enables a method for providing financial accounting, comprising: establishing a file on a financial accounting computer (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); establishing data inputs on at least one financial transaction computer programmed to receive said data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3,

line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 80, the present invention provides an apparatus for providing financial accounting, comprising: at least one file on a financial accounting computer (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); means for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 83, the present invention provides a financial accounting system, comprising: a financial accounting computer having at least one file (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); a network for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at

least one user for said user and/or said agent to perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 99, the present invention provides a computer assisted method for providing financial accounting, comprising: establishing at least one file on a financial accounting computer (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); establishing data inputs on at least one financial transaction computer programmed to receive said data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 116, the present invention provides a computer readable medium containing instructions which, when executed by a processor, enables a method for providing financial accounting, comprising: establishing a file on a financial accounting computer (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); establishing data inputs on at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of

entering, deleting, reviewing, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

As recited in independent Claim 118, the present invention provides an apparatus for providing financial accounting, comprising: at least one file on a financial accounting computer (page 3, lines 11-14; page 4, lines 8-12; Fig. 1, element 20); at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity (page 1, lines 2-8; page 2, lines 1-7; page 3, lines 11-16); means for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer (page 2, lines 1-7; page 3, lines 4-9; page 3, line 28 to page 4, line 3; page 5, line 12 to page 6, line 2; page 7, lines 26-28; page 9, lines 3-7; Fig. 2, elements 106 and 171); and wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs (page 6, lines 12-28; Fig. 1, element 32).

GROUNDS OF REJECTION TO BE REVIEWED ON APPEAL

Whether Claims 45-52, 54, 58-70, 74-81, 83-92, 96-108 and 112-119 are anticipated under 35 U.S.C. § 102(b) by U.S. Patent No. 5,220,501 to Lawlor et al. ("Lawlor et al. '501").

ARGUMENT

Claims 45-52, 54, 58-70, 74-81, 83-92, 96-108 and 112-119 Are Not Anticipated by Lawlor et al. '501

Claims 45-52, 54, 58-70, 74-81, 83-92, 96-108 and 112-119 were rejected under 35 U.S.C. § 102(b) as allegedly being anticipated by Lawlor et al. '501. According to the Examiner:

> Lawlor discloses a financial accounting computer 52 (that has more than one file) and a plurality of financial transaction computers 54. The transaction computers 54 are programmed to receive data inputs (via a

means for establishing inputs such as a keyboard or data entry device) as claimed and are disclosed as transferring the data inputs (transaction instructions) to the accounting computer 54 (for example see column 7, lines 5-24). The network is 56 and/or 62 (means for transferring the data inputs). The financial transaction computers 54 are programmed to provide interactive access to the file of the accounting computer because it is disclosed that there is a security function that requires users to identify themselves by the use of account numbers and a PIN. This is a way to provide interactive access as claimed (means for providing interactive access). Once the user has access, the user and/or agent can enter data inputs (a new financial transaction such as a transfer of funds or a bill payment), process the data by reviewing the data, adjusting data (changing the amount of a periodic bill that is automatically paid), and deleting data (informing the bank of an incorrect charge that you did not make and having it corrected). A user can perform any and all of the recited functions. Lawlor inherently must have a modem as claimed in claim 91, because one cannot conduct data transfer from one computer to another computer on a network without a modem of some kind. The modem is the device that allows access to the network so that data transfer can occur. It is considered inherent that there is a computer readable medium of some kind (claim 78) that stores the computer programming that "controls" the recited method. An accounting statement is produced as claimed, see column 7, lines 60-63; column 10, lines 24-43; column 14, lines 3-6; and column 15, lines 47-54.

The presently claimed invention is not anticipated by Lawlor et al. '501. Lawlor et al. '501 discloses a method and system for remote delivery of retail banking services rather than accounting methods, apparatus and systems as recited in independent Claims 45, 61, 78, 80, 83, 99, 116 and 118. As shown in Figs. 1 and 1A of Lawlor et al. '501, users are provided with remote terminals (54) which communicate with a central computer (52) in order to allow the users to conduct routine banking functions. Fig. 3 shows the details of one of the remote terminals.

The remote terminal (54) of Lawlor et al. '501 is not a financial transaction computer as recited in independent Claims 45, 61, 78, 80, 83, 99, 116 and 118. As understood by those skilled in the art, a "computer" is "a device that computes, especially a programmable electronic machine that performs high-speed operations or assembles, stores, correlates, or otherwise processes information". *The American Heritage College Dictionary*, Third Edition. In contrast, a "terminal", such as the remote terminal (54) taught by Lawlor et al. '501, is "a device, often equipped with a keyboard and a video display, through which data or information

can enter or leave a computer system". *Id.* The remote terminal (54) of Lawlor et al. '501 is connected to a central computer (52), but the remote terminal (54) is not a computer itself. As such, the remote terminal (54) of Lawlor et al. '501 does not read on the financial transaction computer recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118 as proposed by the Examiner.

Furthermore, the central computer (52) of Lawlor et al. '501 is not a financial accounting computer as recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118. As understood by those skilled in the art, the term "accounting" means "bookkeeping methods involved in making a financial record of business transactions and in the preparation of statements concerning the assets, liabilities and operating results of a business". *The American Heritage College Dictionary*, Third Edition. The central computer (52) of Lawlor et al. '501 performs retail banking functions and does not perform bookkeeping for an individual or a business as understood by those skilled in the art of accounting. The disclosed central computer (52) is therefore distinct from the financial accounting computer recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118.

The central computer (52) and remote terminals (54) of Lawlor et al. '501 are all part of the same proprietary system for providing limited remote retail banking services. The remote terminals (54) are totally reliant on the central computer (52) to function, and they all form part of the same system provided by a single entity (the bank) to its users (customers holding accounts at the bank). In contrast, the presently claimed invention utilizes discrete and separate computers (a financial accounting computer and at least one financial transaction computer) to perform different functions which enable its users to gather and use financial transaction data from disparate sources for accounting purposes without the necessity of re-entering the data into a separate accounting system.

In addition to the above-noted distinctions, there is no interactive access between the central computer (52) of Lawlor et al. '501 and the users of the system as recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118. Instead, the users in the Lawlor et al. '501 system interact with the remote terminals (54) in order to conduct retail banking functions through the central computer (52). The entire purpose of the Lawlor et al. '501 remote banking system is for the users of the system to interact with the remote terminals (54) in order to conduct retail banking functions. Lawlor et al. '501 states that:

> . . . the present invention provides dedicated telephone-based banking terminals to users for home or office use ("home banking") (see col. 7, lines 5-7.)

Lawlor et al. '501 further discloses:

> A practical system and method for the remote distribution of financial services (e.g., home banking and bill paying) involves distributing portable terminals to a user base. (see Abstract)

Lawlor et al. '501 thus makes clear that user interaction takes place with the remote terminals (54). In contrast, the user interaction as recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118 takes place with the financial accounting computer.

The Examiner states that:

> The financial transaction computers 54 [of Lawlor et al. '501] are programmed to provide interactive access to the file of the accounting computer because it is disclosed that there is a security function that requires users to identify themselves by the use of account numbers and a PIN. This is a way to provide interactive access as claimed (means for providing interactive access).

The Examiner is apparently taking the position that interactive access to the central computer (52) is provided through the remote terminals (54). The Examiner is thus combining the central computer (52) and the remote terminals (54) of Lawlor et al. '501 to provide the interactive access with the user as presently claimed. The Examiner is also reading the central computer (52) of Lawlor et al. '501 on the presently claimed financial accounting computer, and is reading the remote terminals (54) of Lawlor et al. '501 on the presently claimed at least one financial transaction computer.

This rejection should be reversed because the financial accounting computer and the financial transaction computer as recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118 are discrete and distinctly claimed elements, with the financial accounting computer being the element with which the user has interactive access, and the financial transaction computer being the element that receives data including electronically recorded financial transactions made between the user and another entity. There is no recitation that the user's interactive access with the financial accounting computer requires the use of the financial transaction computer to do so. Instead, the claims recite that financial transaction data is transferred from

the financial transaction computer to the financial accounting computer, and that interactive access is provided between the financial accounting computer and the user so that the user can enter, delete, adjust or process the financial transaction data that was received by the financial accounting computer from the financial transaction computer. Nowhere is it recited that the financial transaction computer is used in combination with the financial accounting computer to provide interactive access between the financial accounting computer and the user.

If the central computer (52) and remote terminals (54) of Lawlor et al. '501 must be combined as suggested by the Examiner to achieve the interactive access between the financial accounting computer and user as presently claimed, then it is inconsistent to also rely upon those elements as separately meeting the other features of the claims. Appellant respectfully submits that it is improper for the Examiner to combine the central computer (52) and remote terminals (54) of Lawlor et al. '501 to allegedly read on the "interactive access" feature recited in Claims 45, 61, 78, 80, 83, 99, 116 and 118, and then separate the central computer (52) and remote terminals (54) of Lawlor et al. '501 to allegedly read on the separate "financial accounting computer" and "financial transaction computer" as presently claimed.

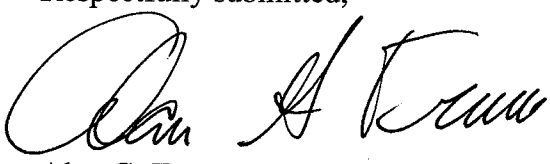
The reliance by the Examiner on both the central computer (52) and remote terminals (54) of Lawlor et al. '501 to allegedly meet the presently claimed feature of "interactive access between the financial accounting computer and the user" highlights the fact that the system disclosed by Lawlor et al. '501 is a single system provided by a single entity which relies on the connection of remote terminals to a central computer in order to function. No teaching or suggestion of the presently claimed invention is provided, in which discrete financial accounting and financial transaction computers perform separate functions which allow users to obtain and use financial transaction data from disparate sources for accounting purposes without having to re-enter the data into another accounting system.

Accordingly, independent Claims 45, 61, 78, 80, 83, 99, 116 and 118, and the claims that depend therefrom, are not anticipated by Lawlor et al. '501.

Conclusion

For the foregoing reasons, Appellant submits that the rejection of Claims 45-52, 54, 58-70, 74-81, 83-92, 96-108 and 112-119 under 35 U.S.C. § 102(b) should be reversed. It is respectfully requested that the case is in condition for Notice of Allowance and, as such, that the case be remanded to the Examiner for the appropriate action.

Respectfully submitted,



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CLAIMS APPENDIX

45. A financial accounting system, comprising:

a financial accounting computer having at least one file;

at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

a network for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user for said user and/or said agent to perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

46. The system of Claim 45, wherein said at least one other entity is a merchant.

47. The system of Claim 45, wherein said at least one other entity is a financial institution.

48. The system of Claim 45, wherein said at least one other entity is a bank.

49. The system of Claim 45, wherein said financial transactions include the sale of goods from said at least one other entity to said at least one user.

50. The system of Claim 45, wherein said financial transactions include the sale of services from said at least one other entity to said at least one user.

51. The system of Claim 45, wherein said at least one financial transaction computer is operated by said at least one other entity.

52. The system of Claim 45, further comprising at least one other financial transaction computer programmed to transfer other data inputs to said file of said financial accounting computer.

54. The system of Claim 45, wherein the data inputs are transferred from said at least one financial transaction computer to said file of said financial accounting computer at the time of the transaction.

58. The system of Claim 45, wherein said financial accounting computer is programmed to allow said user and/or said agent to perform two or more of the activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

59. The system of Claim 45, wherein said financial accounting computer is programmed to allow said user and/or said agent to perform three or more of the activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

60. The system of Claim 45, wherein said financial accounting computer is programmed to allow said user and/or said agent to perform all of the activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

61. A computer assisted method for providing financial accounting, comprising:

establishing at least one file on a financial accounting computer;

establishing data inputs on at least one financial transaction computer programmed to receive said data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

62. The method of Claim 61, wherein said at least one other entity is a merchant.

63. The method of Claim 61, wherein said at least one other entity is a financial institution.

64. The method of Claim 61, wherein said at least one other entity is a bank.

65. The method of Claim 61, wherein said financial transactions include the sale of goods from said at least one other entity to said at least one user.

66. The method of Claim 61, wherein said financial transactions include the sale of services from said at least one other entity to said at least one user.

67. The method of Claim 61, wherein said financial transaction computer is operated by said at least one other entity.

68. The method of Claim 61, further comprising transferring data inputs from at least one other financial transaction computer to said file of said financial accounting computer.

69. The method of Claim 61, wherein said data inputs are transferred from said at least one financial transaction computer to said file of said accounting computer via a communication network.

70. The method of Claim 61, wherein the data inputs are transferred from said at least one financial transaction computer to said file of said financial accounting computer at the time of the transaction.

74. The method of Claim 61, wherein said user and/or said agent can perform two or more of the activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

75. The method of Claim 61, wherein said user and/or said agent can perform three or more of the activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

76. The method of Claim 61, wherein said user and/or said agent can perform all of the activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

77. The method of Claim 61, further comprising generating an accounting statement from said file of said financial accounting computer.

78. A computer readable medium containing instructions which, when executed by a processor, enables a method for providing financial accounting, comprising:

establishing a file on a financial accounting computer;

establishing data inputs on at least one financial transaction computer programmed to receive said data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

79. The computer readable medium of Claim 78, further comprising generating an accounting statement from said file of said financial accounting computer.

80. An apparatus for providing financial accounting, comprising:

at least one file on a financial accounting computer;

at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

means for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, adjusting and processing said data inputs.

81. The apparatus of Claim 80, further comprising means for generating an accounting statement from said file of said financial accounting computer.

83. A financial accounting system, comprising:

a financial accounting computer having at least one file;

at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

a network for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user for said user and/or said agent to perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

84. The system of Claim 83, wherein said at least one other entity is a merchant.

85. The system of Claim 83, wherein said at least one other entity is a financial institution.

86. The system of Claim 83, wherein said at least one other entity is a bank.

87. The system of Claim 83, wherein said financial transactions include the sale of goods from said at least one other entity to said at least one user.

88. The system of Claim 83, wherein said financial transactions include the sale of services from said at least one other entity to said at least one user.

89. The system of Claim 83, wherein said at least one financial transaction computer is operated by said at least one other entity.

90. The system of Claim 83, further comprising at least one other financial transaction computer programmed to transfer other data inputs to said file of said financial accounting computer.

91. The system of Claim 83, wherein said network comprises a modem.

92. The system of Claim 83, wherein the data inputs are transferred from said at least one financial transaction computer to said file of said financial accounting computer at the time of the transaction.

96. The system of Claim 83, wherein said financial accounting computer is programmed to allow said user and/or said agent to perform three or more of the activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

97. The system of Claim 83, wherein said financial accounting computer is programmed to allow said user and/or said agent to perform four or more of the activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

98. The system of Claim 83, wherein said financial accounting computer is programmed to allow said user and/or said agent to perform all of the activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

99. A computer assisted method for providing financial accounting, comprising:

establishing at least one file on a financial accounting computer;

establishing data inputs on at least one financial transaction computer programmed to receive said data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

100. The method of Claim 99, wherein said at least one other entity is a merchant.

101. The method of Claim 99, wherein said at least one other entity is a financial institution.

102. The method of Claim 99, wherein said at least one other entity is a bank.

103. The method of Claim 99, wherein said financial transactions include the sale of goods from said at least one other entity to said at least one user.

104. The method of Claim 99, wherein said financial transactions include the sale of services from said at least one other entity to said at least one user.

105. The method of Claim 99, wherein said at least one financial transaction computer is operated by said at least one other entity.

106. The method of Claim 99, further comprising transferring data inputs from at least one other financial transaction computer to said file of said financial accounting computer.

107. The method of Claim 99, wherein said data inputs are transferred from said at least one financial transaction computer to said file of said accounting computer via a communication network.

108. The method of Claim 99, wherein the data inputs are transferred from said at least one financial transaction computer to said file of said financial accounting computer at the time of the transaction.

112. The method of Claim 99, wherein said at least one user and/or said agent can perform three or more of the activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

113. The method of Claim 99, wherein said at least one user and/or said agent can perform four or more of the activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

114. The method of Claim 99, wherein said at least one user and/or said agent can perform all of the activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

115. The method of Claim 99, further comprising generating an accounting statement from said at least one file of said financial accounting computer.

116. A computer readable medium containing instructions which, when executed by a processor, enables a method for providing financial accounting, comprising:

establishing a file on a financial accounting computer;

establishing data inputs on at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

providing interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

117. The method of Claim 116, further comprising generating an accounting statement from said at least one file of said financial accounting computer.

118. An apparatus for providing financial accounting, comprising:

at least one file on a financial accounting computer;

at least one financial transaction computer programmed to receive data inputs, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

means for transferring said data inputs from said at least one financial transaction computer to said at least one file of said financial accounting computer; and

wherein said financial accounting computer is programmed to provide interactive access between said financial accounting computer and said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

119. The apparatus of Claim 118, further comprising means for generating an accounting statement from said file of said financial accounting computer.

EVIDENCE APPENDIX

None

RELATED PROCEEDINGS APPENDIX

IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

NOAH SYSTEMS, INC., Plaintiff and Counter-Defendant,	)	Civil Action No. 06-cv-00933-AJS
vs.	)	Honorable Arthur J. Schwab
INTUIT INC., Defendant and Counter-Plaintiff.	)	

[redacted] STIPULATED ORDER OF COURT

AND NOW, this 23rd day of April, 2007, upon consideration of Intuit Inc.'s Motion to Stay Litigation Pending *Ex Parte* Reexamination by the U.S. Patent and Trademark Office (Doc. 44), Intuit's Memorandum in Support thereof (Doc. No. 45), and Noah Systems, Inc.'s Response to Intuit's Motion to Stay (Doc. No. 48), it is hereby ORDERED:

This matter will be stayed pending the resolution of issues in the *Ex Parte* Reexamination of U.S. Patent 5,875,435 ("the '435 Patent"), Reexamination Control No. 90/008481 ("the Reexamination"). Intuit may only seek a further stay of this litigation relating to any subsequent or additional reexamination proceeding before the U.S. Patent and Trademark Office relating to the '435 Patent, upon a showing of good cause to the District Court. Further, either party may petition this Court for lifting the stay of this litigation during the *Ex Parte* Reexamination if warranted by circumstances of the Reexamination, and after discussions with counsel for the opposing party. This case shall be administratively closed until a petition to open is filed with and ruled upon by this Court.

BY THE COURT:

Arthur J. Schwab, District Judge